

**SULIT**



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI  
KEMENTERIAN PENGAJIAN TINGGI**

**JABATAN PERDAGANGAN**

**PEPERIKSAAN AKHIR**

**SESI I : 2022/2023**

**DPA50163 : MALAYSIAN TAXATION 2**

**TARIKH : 19 DISEMBER 2022**

**MASA : 2.30 PM – 4.30 PM (2 JAM)**

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Kertas ini mengandungi **DUA PULUH TIGA (23)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Jadual Cukai

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SULIT**

**INSTRUCTION:**

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

**ARAHAN :**

*Bahagian ini mengandungi EMPAT (4) soalan struktur. Jawab SEMUA soalan.*

**QUESTION 1**

CLO1  
C1

(a)(i) Partnership Act 1961 (Act 135/3) defined partnership as the relation which subsists between person carrying on business in common with a view of profit.

State **FOUR (4)** types of partners.

[2 marks]

Aina and Awin are partners in spa business known as Mekar Mewangi Enterprise since 2019. Each of them contributed equal capital of RM70,000 and agreed to share benefit equally. On 01 March 2021, Alin was admitted as a new partner with capital contribution of RM50,000. The partnership accounting year ends on 31 December each year.

Below is the information related to the business:

	Aina	Awin	Alin
Salary per month (RM)	3,000	3,000	2,500
Interest of capital (per annum)	5%	5%	5%
Profit Sharing Ratio	1	1	1
Divisible income for the year ended 31 December 2021	RM300,000		

CLO1  
C3

(ii) Compute the Statutory Income for each partner for the year assessment 2021.

[11 marks]

CLO1  
C4

(iii) For the Year Assessment of 2021, total capital allowances that can be claimed by Mekar Mewangi Enterprise is RM30,000. Determine which partners can claim for capital allowance and the allocation figure.

[2 marks]

CLO1  
C1

(b)(i) State definition of Industrial Building under Paragraph 63, Sch 3, Income Tax Act (ITA) 1967.

[7 marks]

Global Printing Sdn Bhd, a company manufacturing packaging and printing for local business in Malaysia constructing a building complex in Bandar Baru Jasin with the following costs. The building is used 88% as a factory and 12% as an office.

Cost of land	RM 225,000
Legal Fee & Stamp Duty (included RM7,000 relating to fee acquisition of land)	RM 15,000
Architect Fee	RM 25,000
Cost of construction parking and internal road	RM 28,000
Building Construction cost	RM 550,000
Wiring & Plumbing cost	RM 15,000

- CLO1  
C3 (ii) Compute qualifying building expenditure for the building constructed by Global Printing Sdn Bhd.

[8 marks]

**SOALAN 1**

- CLO1  
C1 (a)(i) *Akta Perkongsian 1961 (Act 135/3) menyatakan perkongsian adalah hubungan di antara beberapa individu yang menjalankan perniagaan yang pada kebiasaannya melihat kepada keuntungan.*  
*Nyatakan EMPAT (4) jenis rakan kongsi.*

[2 markah]

*Aina dan Awin merupakan rakan kongsi dalam perniagaan spa yang dikenali sebagai Mekar Mewangi Enterprise sejak tahun 2019. Setiap seorang telah menyumbangkan modal yang sama iaitu RM70,000 dan bersetuju untuk berkongsi manfaat sama rata. Pada 01 Mac 2021, Alin menyertai perniagaan sebagai rakan kongsi baru dengan sumbangan modal RM50,000. Tahun perakaunan perkongsian berakhir pada 31 Disember setiap tahun.*

*Di bawah merupakan maklumat berkaitan perniagaan:*

	<i>Aina</i>	<i>Awin</i>	<i>Alin</i>
<i>Gaji sebulan (RM)</i>	<i>3,000</i>	<i>3,000</i>	<i>2,500</i>
<i>Faedah atas modal (setahun)</i>	<i>5%</i>	<i>5%</i>	<i>5%</i>
<i>Nisbah Untung Rugi</i>	<i>1</i>	<i>1</i>	<i>1</i>
<i>Pendapatan Boleh Agih pada tahun berakhir 31 Disember 2021</i>	<i>RM300,000</i>		

CLO1  
C3 (ii) Kirakan Pendapatan Statutori untuk setiap rakan kongsi pada tahun taksiran 2021.

[11 markah]

CLO1  
C4 (iii) Pada tahun taksiran 2021, jumlah elaun modal yang boleh dituntut oleh Mekar Mewangi Enterprise adalah RM30,000. Tentukan rakan kongsi manakah yang layak menuntut elaun modal tersebut dan jumlahnya.

[2 markah]

CLO1  
C1 (b)(i) Nyatakan takrifan Bangunan Perindustrian di bawah Perenggan 63, Sek 3, Akta Cukai Pendapatan (ACP) 1967.

[7 markah]

Global Printing Sdn Bhd, sebuah syarikat pembuatan pembungkusan dan percetakan untuk perniagaan tempatan di Malaysia membina kompleks bangunan di Bandar Baru Jasin dengan kos berikut. Bangunan ini digunakan 88% sebagai kilang dan 12% sebagai pejabat.

Kos Tanah	RM 225,000
Yuran Guaman & Duti Setem (termasuk RM7,000 berkaitan fi membeli tanah)	RM 15,000
Yuran arkitek	RM 25,000
Kos pembinaan tempat letak kenderaan dan jalan dalam	RM 28,000
Kos pembinaan bangunan	RM 550,000
Kos pendawaian dan paip	RM 15,000

CLO1  
C3 (ii) Kirakan Belanja Layak bagi bangunan yang dibina oleh Global Printing Sdn Bhd.

[8 markah]

## QUESTION 2

CLO1 (a)(i) Categorize the expenditure below as either **Capital Expenditure** or **Revenue**  
C2 **Expenditure.**

- i. Expenditure is incurred to generate business income
- ii. Any expenditure incurred to acquire a non-current assets or in connection with installation of non-current assets
- iii. Any payment made to a person to discharge a capital liability
- iv. Any expenditure to earn profits
- v. The benefits are to be used within a year only

[5 marks]

MyPro Business Sdn Bhd, a company with a paid up share capital of RM2.2 million on 1<sup>st</sup> July 2019 closed its accounts annually on 30<sup>th</sup> June.

MyPro Business Sdn Bhd's Statement of Comprehensive Income for the financial year ended 30 June 2021 is as follows:

<b><u>MyPro Business Sdn Bhd</u></b>			
<b><u>Statement of Comprehensive Income for the year ended 30 June 2021</u></b>			
	<b>Note</b>	<b>RM</b>	<b>RM</b>
Sales	1		48,000,000
<b><u>Less: Cost of Sales</u></b>			<b>(38,000,000)</b>
Gross Profit			10,000,000
<b><u>Add: Other Income</u></b>			
Royalty Income		10,000	
Rental		<u>65,000</u>	<u>75,000</u>
			10,075,000
<b><u>Less: Expenses</u></b>			
Marketing Expenses	2	212,000	
Finance Charges	3	7,000	
Salaries	4	5,015,000	
Company Secretarial Fees		6,000	
Tax Filling Fees (paid to approved tax agent)		<u>6,000</u>	<u>(5,246,000)</u>
<b>Profit Before Taxation</b>			<b><u>4,829,000</u></b>

**Notes to the account:**

1. Costs of Sales includes:

	RM
(i) Depreciation of plant, property and equipment.	8,500,000
(ii) Payment to approved research and development (R&D) company comprise of:	
• Cost of plant and machinery for R&D.	53,000
• Research staff salaries.	915,000
• Materials for research project.	142,000

2. Marketing Expenses comprises:

• Cash donation to unapproved institution.	82,000
• Sponsorship of a local soccer league to get free advertising showcasing the company's logo and products.	28,000
• Gift without company's logo for a customer's annual dinner.	83,000
• Entertainment for potential customers.	19,000

3. Finance Charges include interest expense arising from the bank loan for investment to earn the dividend income.

4. Salaries include remuneration RM45,000 for a certified disabled staff by the relevant authority.

5. Capital allowances for the year of assessment 2021 have been computed at RM145,000.

CLO1  
C3

**(ii) You are required to:**

Calculate Aggregate Income for MyPro Business Sdn Bhd for the year of assessment 2021.

[20 marks]

**SOALAN 2**

CLO1  
C2

**(a)(i) Kategorikan perbelanjaan di bawah samada *perbelanjaan modal* atau *perbelanjaan hasil***

- i. Perbelanjaan dilakukan untuk menjana pendapatan perniagaan*
- ii. Sebarang perbelanjaan yang terlibat untuk memperolehi aset bukan semasa atau berkaitan dengan pemasangan aset bukan semasa*
- iii. Sebarang bayaran yang dibuat kepada seseorang untuk melepaskan tanggungan modal*

- iv. Sebarang perbelanjaan untuk mendapatkan keuntungan
- v. Manfaatnya untuk digunakan dalam tempoh setahun sahaja

[5 markah]

MyPro Business Sdn Bhd, adalah sebuah syarikat yang mempunyai modal saham berbayar berjumlah RM2.2 juta pada 1 Julai 2019 dan menutup akaunnya setiap 30 Jun.

Penyata Pendapatan Untung Rugi MyPro Business Sdn Bhd bagi tahun kewangan berakhir 30 Jun 2021 seperti berikut:

<b><u>MyPro Business Sdn Bhd</u></b>			
<b><u>Penyata Pendapatan Untung Rugi bagi tahun berakhir 30 Jun 2021</u></b>			
	<b>Nota</b>	<b>RM</b>	<b>RM</b>
Jualan	1		48,000,000
<b><u>Tolak: Kos Jualan</u></b>			<b><u>(38,000,000)</u></b>
Untung Kasar			10,000,000
<b><u>Tambah: Pendapatan Lain</u></b>			
Pendapatan Royalti		10,000	
Sewa		65,000	75,000
			<u>10,075,000</u>
<b><u>Tolak: Belanja</u></b>			
Belanja Pemasaran	2	212,000	
Caj Kewangan	3	7,000	
Gaji	4	5,015,000	
Yuran Setiausaha Syarikat		6,000	
Yuran percukaian (bayaran kepada agen cukai yang sah)		<u>6,000</u>	<u>(5,246,000)</u>
<b>Untung Sebelum Cukai</b>			<b><u>4,829,000</u></b>

**Nota kepada Akaun:**

1. Kos Jualan termasuk:

- |   |           |
|---|-----------|
|   | <b>RM</b> |
| (i) Susutnilai loji, hartanah dan peralatan.  | 8,500,000 |
| (ii) Bayaran kepada syarikat penyelidikan dan pembangunan yang diluluskan terdiri daripada: |           |
| • Kos loji dan mesin untuk penyelidikan dan pembangunan.                                    |           |

- *Gaji kakitangan penyelidikan.* 53,000
  - *Bahan untuk projek penyelidikan.* 915,000
- 142,000
2. *Belanja Pemasaran termasuk:*
- *Derma tunai kepada institusi yang tidak diluluskan.* 82,000
  - *Penajaan liga bola sepak tempatan untuk mendapatkan pengiklanan percuma yang mempamerkan logo dan produk syarikat.* 28,000
  - *Hadiah tanpa logo syarikat untuk makan malam tahunan pelanggan.* 83,000
  - *Keraian untuk bakal pelanggan.* 19,000
3. *Caj kewangan terdiri daripada perbelanjaan faedah ke atas pinjaman bank untuk membiayai pelaburan bagi memperolehi pendapatan dividen.*
4. *Gaji adalah termasuk saraan kakitangan kelainan upaya sebanyak RM45,000 yang disahkan oleh pihak berkenaan.*
5. *Elaun Modal bagi tahun taksiran 2021 berjumlah RM145,000.*

CLO1  
C3

(a)(ii) **Anda dikehendaki:**

*Kirakan Pendapatan Berkanun MyPro Business Sdn Bhd untuk tahun taksiran 2021*

*[20 markah]*

### QUESTION 3

Pioneer status is granted to all companies participating in a promoted activity or producing a promoted product.

CLO1  
C1

(a)(i) List **FOUR (4)** main sectors for promoted products and activities under Promotion of investments Act 1986.

[4 Marks]

CLO1  
C2

(ii) Compare the difference between the pioneer status and investment tax allowance.

[4 Marks]



- (iii) Rancak Betul Sdn. Bhd, a resident company in Malaysia. The company applied for pioneer status and was approved. Details of the company budgeted income and expenditure for the year of assessment 2021 are as follows:

<b>Year of Assessment</b>	<b>2021 (RM)</b>
<u>Business Income:</u>	
Adjusted income	35,000
Capital allowance	25,000
<u>Other Income:</u>	
Rental	15,000
<u>Other:</u>	
Cash donation to approved institutions	7,500

**You are required to:**

- CLO1  
C4 Figure out the chargeable income for Rancak Betul Sdn. Bhd under Pioneer Status for the year of assessment 2021.

[4 marks]

- CLO1  
C1 (b)(i) State **TWO (2)** types of ‘no gain no loss’ transactions under paragraph 3 of Schedule 2, Real Property Gains Tax Act 1976.

[2 marks]

- CLO1  
C2 (ii) Elaborate **ONE (1)** exemption received by an individual who disposes off chargeable assets according to Real Property Gains Tax 1976.

[2 Marks]

- (iii) Roshimawati, a Malaysian citizen, acquired a bungalow on 1<sup>st</sup> October 2016 for RM750,000 in Meru. Roshimawati made a renovation costing RM20,000. The bungalow was advertised for sale on 2<sup>nd</sup> November 2019 and received RM75,000 deposit, but the sale was not successful, and the deposit was forfeited. On 30<sup>th</sup> April 2021, Roshimawati sold the bungalow to Maria for RM800,000.

**You are required to:**

- CLO1  
C3 Compute the Real Property Gains Tax (RPGT) by Roshimawati for the year of assessment 2021.

[4 Marks]

### SOALAN 3

Status perintis diberikan kepada semua syarikat yang mengambil bahagian dalam aktiviti yang digalakkan atau menghasilkan produk yang digalakkan.

CLO1  
C1 (a)(i) Senaraikan **EMPAT (4)** sektor utama untuk produk dan aktiviti digalakkan di bawah Akta Penggalakan pelaburan 1986.

[4 Markah]

CLO1  
C2 (ii) Bandingkan perbezaan antara status perintis dan elaun cukai pelaburan.

[4 Markah]

(iii) Rancak Betul Sdn. Bhd, sebuah syarikat bermastautin di Malaysia. Syarikat memohon status perintis dan telah diluluskan. Butiran bajet pendapatan dan perbelanjaan syarikat bagi tahun taksiran 2021 adalah seperti berikut:

<b>Tahun Tafsiran</b>	<b>2021 (RM)</b>
<u>Pendapatan Perniagaan:</u>	
Pendapatan larasan	35,000
Elaun modal	25,000
<u>Pendapatan lain-lain:</u>	
Sewa	15,000
<u>Lain-lain:</u>	
Derma tunai kepada institusi yang diluluskan.	7,500

**Anda dikehendaki untuk:**

CLO1  
C4 Tentukan pendapatan bercukai untuk Rancak Betul Sdn. Bhd di bawah Taraf Perintis bagi tahun taksiran 2021.

[4 Markah]

CLO1  
C1 (b)(i) Nyatakan **DUA (2)** jenis transaksi 'tiada untung tiada rugi' di bawah perenggan 3 Jadual 2, Akta Cukai Keuntungan Harta Tanah 1976.

[2 Markah]

CLO1  
C2 (ii) Huraikan **SATU (1)** pengecualian cukai yang diterima oleh individu yang melupuskan harta tanah berdasarkan Akta Cukai Keuntungan Harta Tanah 1976.

[2 Markah]

(iii) Roshimawati, warganegara Malaysia, telah membeli sebuah banglow pada 1 Oktober 2016 dengan harga RM750,000 di Meru. Roshimawati telah membuat pengubahsuaian banglow dengan kos RM20,000. Banglow itu telah diiklan pada 2 November 2019 dan menerima deposit RM75,000, tetapi jualan tidak berjaya, dan deposit telah dilucutkan hak. Pada 30 April 2021, Roshimawati menjual banglow itu kepada Maria pada harga RM800,000.

***Anda dikehendaki untuk:***

CLO1  
C3

*Kirakan Cukai Keuntungan Harta Tanah (CKHT) kena dibayar oleh Roshimawati bagi tahun taksiran 2021*

*[4 Markah]*

#### QUESTION 4

CLO1  
C1

(a) (i) List **FOUR (4)** types of exempted manufacturer to register for sales tax according to Schedule A, Order 2018 in Malaysia

[4 marks]

(ii) The Sales Tax and Service Tax (SST) were implemented in Malaysia on 1 September 2018, replacing Goods and Services Tax (GST). As the accounts executive of the company, the management has asked you to explain to them about the Sales Tax and Service Tax if they are willing to import shoes from the United Kingdom amounting to RM570,000. The imported shoes are subject to import duties 14%. The rate of sales tax is 6%.

CLO1  
C2

Report the chargeability of the sales tax in regards of:

1. Total charge for import duty

[3 marks]

2. Total taxable goods

[3 marks]

3. Sales tax payable

[3 marks]

4. Scope of charge sales tax under Section 8(1)

[2 marks]

(b) Ms Mona arrived in Malaysia on 1 July 2021 to take up a four-year local employment with Quit Sdn Bhd. She was accompanied by her husband while her four children

(underage of 18) remained in Paris to continue with their schooling. Details of her one-year remuneration up to 30 June 2022 are:

	<u>RM</u>
Salary	540,000
Benefits in kind	36,000
	576,000

Ms Mona didn't travel abroad during her period of employment, but she has booked flights for a social visit to New York on 1<sup>st</sup> January 2022 with the intention to return on 20 January 2022.

**You are required to:**

CLO1  
C1

i. Indicate the resident status of Ms Mona

[3 marks]

CLO1  
C2

ii. Report the tax payable for Ms Mona for YA2021.

[7 marks]

**SOALAN 4**

(a) (i) Senaraikan **EMPAT (4)** jenis pengilang yang dikecualikan untuk mendaftar cukai jualan mengikut Jadual A, Pesanan 2018 di Malaysia

[4 markah]

(ii) Cukai Jualan dan Cukai Perkhidmatan (SST) telah dilaksanakan di Malaysia pada 1 September 2018, menggantikan Cukai Barang dan Perkhidmatan (GST). Sebagai eksekutif akaun syarikat, pihak pengurusan telah meminta anda menjelaskan kepada mereka tentang Cukai Jualan dan Cukai Perkhidmatan sekiranya mereka sanggup mengimport kasut dari United Kingdom berjumlah RM570,000. Kasut yang diimport adalah tertakluk kepada duti import 14%. Kadar cukai jualan ialah 6%.

CLO1  
C2

Laporkan kebolehkenaan cukai jualan berkenaan dengan:

1. Jumlah caj untuk duti import

[3 markah]

2. Jumlah barang bercukai

[3 markah]

3. Cukai jualan kena bayar

[3 markah]

4. Skop caj cukai jualan di bawah Seksyen 8(1)

[2 markah]

(b) Cik Mona telah tiba di Malaysia pada 1 Julai 2021 untuk mengambil pekerjaan tempatan selama empat tahun dengan Quit Sdn Bhd, dia diiringi oleh suaminya sementara empat anaknya (di bawah umur 18 tahun) kekal tinggal di New York bagi meneruskan persekolahan mereka . Butiran mengenai pendapatan tahunnya sehingga 30 Jun 2022 adalah:

	<u>RM</u>
Gaji	540,000
Manfaat berupa barangan	36,000
	576,000

Cik Mona tidak membuat perjalanan ke luar Negara dalam tempoh pekerjaannya, tetapi dia telah menempah penerbangan untuk lawatan sosial ke New York pada 1 Januari 2022 dengan niat untuk kembali pada 20 Januari 2022.

**Anda dikehendaki untuk:**

- CLO1  
C1     i.    Tunjukkan status pemastautin Cik Mona [3 markah]
- CLO1  
C2     ii.    Laporkan cukai yang perlu dibayar untuk Cik Mona untuk YA2021. [7 markah]

**SOALAN TAMAT**

LAMPIRAN

**INCOME TAX RATES**  
**KADAR CUKAI PENDAPATAN**

<b>Resident Individual / Individu Pemastautin</b>			
<b>Chargeable Income (RM)</b> <b>Pendapatan Bercukai (RM)</b>		<b>YA 2021</b> <b>TT 2021</b>	
		<b>Tax Rate</b> <b>Kadar</b> <b>Cukai</b> <b>(%)</b>	<b>Tax</b> <b>Cukai</b> <b>(RM)</b>
5,001 – 20,000	On the first 5,000		0
	Next 15,000	1	150
20,001 – 35,000	On the first 20,000		150
	15,000	3	450
35,001 – 50,000	On the first 35,000		600
	Next 15,000	8	1,200
50,001 – 70,000	On the first 50,000		1,800
	Next 20,000	13	2,600
70,001 – 100,000	On the first 70,000		4,400
	Next 30,000	21	6,300
100,001 – 250,000	On the first 100,000		10,700
	Next 150,000	24	36,000
250,001 – 400,000	On the first 250,000		46,700
	Next 150,000	24 .5	36,750
400,001 – 600,000	On the first 400,000		83,450
	Next 200,000	25	50,000
600,001 – 1,000,000	On the first 600,000		133,450
	Next 400,000	26	104,000
1,000,000 – 2,000,000	On the first 1,000,000		237,450
	Next 1,000,000	28	280,000
Exceeding 2,000,000	On the first 2,000,000		517,650
	Next ringgit	30	.....

## CAPITAL ALLOWANCES

	<b>Initial Allowance Rate (%)</b>	<b>Annual Allowance Rate (%)</b>
Plant and machinery – General	20	1 4
Motor vehicles and heavy machinery	20	2 0
Office equipment, furniture and fittings	20	1 0

## PERSONAL RELIEF AND ALLOWANCES (YA 2021)

<b>No.</b>	<b>Individual Relief Types</b>	<b>(RM)</b>
1 .	Individual and dependent relatives	9,000
	Disabled Person (further deduction)- Taxpayer (additional)	6,000
2.	Husband/wife/payment of alimony for former wife	4,000
	Disabled husband/wife (additional)	5,000
3.	Each unmarried child and under the age of 18 years old	2,000
	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000
	Each unmarried child of 18 years and above that: receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/ preparatory courses). i. receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate). ii. the instruction and educational establishment shall be approved by the relevant government authority.	8,000
	Disabled Child	6,000
	Additional exemption of RM8,000 disable child age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelor degree or above outside Malaysia in program and in Higher Education Institute that is accredited by related Government authorities	8,000 (add) Total RM14,000
4.	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (deduction allowed once in every 2 years of assessment)	1,000
5.	Child care fees to a registered child care Centre/kindergarten for a child aged 6 years and below	3,000
6.	Life insurance and EPF INCLUDING not through salary deduction Pensionable public servant category • Life insurance premium OTHER than pensionable public servant category • Life insurance premium (Restricted to RM3,000) • Contribution to EPF / approved scheme (Restricted to RM4,000)	3,000  4,000

No.	Individual Relief Types	(RM)
7.	Education and medical insurance (INCLUDING not through salary deduction)	3,000
8.	Education fees (self) (restricted to) . Other than a degree at masters or doctorate level - Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific or technology i. Degree at masters or doctorate level - Any course of study	7,000 (restricted)
9.	Medical treatment, special needs and care expenses for parents (medical condition certified by medical practitioner) w.e.f YA 2021	8,000 (restricted)
10.	Supporting equipment for the disabled taxpayer, spouse, children or parent (max)	6,000
	Medical expenses for fertility treatment for taxpayer or spouse	500
	Complete medical examination for self, spouse, child (restricted) COVID-19 detection test and vaccination expenses for self, spouse, child	1,000 (restricted)
	Vaccination expenses for self, spouse and child. Types of vaccine which qualify for deduction are as follows: Pneumococcal; Human papillomavirus (HPV); Influenza; Rotavirus; Varicella; Meningococcal; TDAP combination ( tetanus-diphtheria-acellular-pertussis); and Coronavirus Disease 2019 (Covid-19) (item no. 10 : Restricted to RM8,000)	1,000 (restricted)
11.	Lifestyle; expenses for the use/benefits of self, spouse or child in respect of : purchase of reading materials (books, journals, magazines, printed daily newspapers and other similar publications excluding banned publications), purchase of personal computer, smartphone or tablet (not for business use) Purchase of sports equipment (for sports activities as defined under the Sports Development Act 1997), and gymnasium membership fee Payment of monthly bill for internet subscription (under own name)	2,500
	Lifestyle; Purchase of personal computer, smartphone or tablet for self, spouse or child and not for business use (additional deduction)	2,500 (additional to item no 13)
	Additional lifestyle tax relief related to sports activity expended by that individual for the following: Purchase of sport equipment for any sports activity as defined under the Sport Development Act 1997 (excluding motorized two-wheel bicycles); Payment of rental or entrance fee to any sports facility; and Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sport Development Act 1997.	500 (additional )
12.	Net deposit in Skim Simpanan Pendidikan Nasional (SSPN) (Total deposit in YA MINUS total withdrawal in YA)	8,000 (restricted)



No.	Individual Relief Types	(RM)
	Example : Deposit RM6,000, withdraw RM1,500 in YA 2021, the relief is RM4,500	
13.	Deferred Annuity and Private Retirement Scheme (PRS) (with effect from YA 2012 until YA 2025)	3,000 (YA2012 to 2025)
14.	Contribution to the Social Security Organization (SOCSSO)	250
15.	Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction (YA 2021 : Expenses incurred on or after 1st March 2020 until 31st December 2021) Registered accommodation premises can be check thru link of : <a href="http://www.motac.gov.my/en/check/registered-hotel">http://www.motac.gov.my/en/check/registered-hotel</a>	1,000 (restricted) (1.3.2020 to 31.12.2021 )

## REBATES

Chargeable income not exceeding RM35,000

	RM
Individual	400
Spouse	400
Zakat	Full amount

## THE PRESCRIBE VALUE OF MOTORCAR AND ITS RELATED BENEFITS

Cost of motorcar (new) (RM)	Annual prescribe benefit of motorcar (RM)	Annual prescribe benefit of petrol (RM)
Up to 50,000	1,200	600
50,001 – 75,000	2,400	900
75,001 – 100,000	3,600	1,200
100,001 – 150,000	5,000	1,500
150,001 – 200,000	7,000	1,800
200,001 – 250,000	9,000	2,100
250,001 – 350,000	15,000	2,400
350,001 – 500,000	21,250	2,700
500,001 and above	25,000	3,000

The value of the car benefit equal to half the prescribed annual value (above) is taken if the car provided is more than five (5) years old.

If a driver is provided by the employer, the value of the benefits is fixed at RM600 per month.

## OTHER BENEFITS

	RM per year
Semi-furnished with furniture in the lounge, dining room or bedroom	840
Semi-furnished with furniture as above plus air-conditioners and/or curtains and carpets	1,680
Fully furnished premises	3,360

## TAX RATE FOR RESIDENT COMPANY (YA 2021)

	With effect from YA 2020 (Rate)
<b>A. Company or Non-SMEs</b> <b>Needs to fulfill the following conditions:</b> <ul style="list-style-type: none"> <li>● paid-up capital &gt; RM2.5 million</li> <li>● paid-up capital &lt; RM2.5m , but Gross Income &gt; RM50m</li> </ul>	24%
<b>B. Small and Medium Scale Company (SMEs)</b> <ul style="list-style-type: none"> <li>● 1<sup>st</sup> RM600,000 of chargeable income</li> <li>● Next (&gt; RM600,000)</li> </ul> <b>Needs to fulfill the following conditions:</b> <ul style="list-style-type: none"> <li>● Paid up capital ≤ RM2.5m</li> <li>● Gross income of all business ≤ RM50m</li> </ul>	17% 24%
<b>C. Non-resident company</b>	24%

## REAL PROPERTY GAIN TAX RATES / KADAR-KADAR CUKAI KEUNTUNGAN HARTA – TANAH (With effect from 1.1.2019)

Disposal Date / Tarikh Pelupusan	Tax Rate: Company (%) / Kadar Cukai Syarikat (%)	Tax Rate: Other Taxpayer (%) / Kadar Cukai: Pembayar Cukai Lain (%)	Tax Rate: Non-Citizen / Permanent Resident (%) / Kadar Cukai: Bukan Warganegara / Penduduk Tetap (%)
Within three years after acquisition date / Dalam tahun ketiga selepas pemerolehan	30	30	30

In the fourth year after acquisition date / <i>Dalam tahun keempat selepas tarikh pemerolehan</i>	<b>20</b>	<b>20</b>	<b>30</b>
In the fifth year after acquisition date / <i>Dalam tahun kelima selepas tarikh pemerolehan</i>	<b>15</b>	<b>15</b>	<b>30</b>
In the sixth year after acquisition date or thereafter / <i>Dalam tahun keenam selepas tarikh pemerolehan atau seterusnya</i>	<b>10</b>	<b>5</b>	<b>10</b>

UNIT PEPERIKSAAN PHT